

HELM

FINANCIAL CORPORATION

8131-F
RECORDATION NO. FILED 1425

One Embarcadero Center - San Francisco, CA 94111

415/398-4510

FEB 6 1991 - 10 55 AM

INTERSTATE COMMERCE COMMISSION
February 5, 1991

Honorable Noretta R. McGee
Secretary
Interstate Commerce Division
12th and Constitution Avenue, N.W.
Washington, DC 20423

1-037A015

8131-F
RECORDATION NO. FILED 1425

FEB 6 1991 - 10 55 AM

INTERSTATE COMMERCE COMMISSION

Dear Ms. McGee:

On behalf of Helm Financial Corporation, I submit for filing and recording under 49 U.S.C. Section 11303 (a) and the regulations promulgated thereunder, two (2) executed counterparts of two documents, entitled Assignment of Beneficial Interest (the "Assignment") and Agreement of Termination, Release and Satisfaction (the "Termination"), executed as of November 30, 1990 and December 5, 1990, respectively, which should be included as part of the filing recorded on November 28, 1975 at 2:15 p.m., Recordation Number 8131, as the next available recordation numbers being 8131-E and 8131-F.

The executing party to the enclosed Assignment of Beneficial Interest is:

Westinghouse Credit Corporation - Secured Party
One Oxford Centre
Pittsburgh, Pennsylvania 15219

The executing parties (herein after the "Secured Parties") to the enclosed Agreement of Termination, Release and Satisfaction are:

Mercantile - Safe Deposit and Trust Company
P.O. Box 2258, 2 Hopkins Plaza
Baltimore, Maryland 21203

Lincoln National Bank and Trust Company
116 East Berry Street
Fort Wayne, Indiana 46802

Westinghouse Credit Corporation
One Oxford Centre
Pittsburgh, Pennsylvania 15219

The Assignment and the Termination, among other things, terminate the security interests of the Secured Parties in the Units listed in Schedule A attached to the Termination.

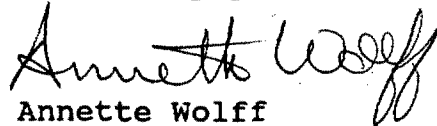
A short summary of each of the documents to appear in the ICC Index is as follows:

"Assignment of Beneficial Interest"

"Agreement of Termination, Release and Satisfaction"

Enclosed is a check for thirty dollars (\$30.00) in payment of the filing fee for both documents. Once the filing has been made, please return to bearer the stamped counterpart(s) of the Assignment of Beneficial Interest and the Agreement of Termination, Release and Satisfaction not needed for your files, together with the fee receipt, the letter from the ICC acknowledging the filing, and the two extra copies of this transmittal letter.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Annette Wolff".

Annette Wolff
Manager of Operations

AW:nmm

Interstate Commerce Commission
Washington, D.C. 20423

2/6/91

OFFICE OF THE SECRETARY

Annette Wolff

Helm Financial Corporation

One Embarcadero Center

San Francisco, Calif. 94111

Dear Sir:

The enclosed document(s) was recorded pursuant to the provisions of Section 11303 of the Interstate Commerce Act, 49 U.S.C. 11303, on 2/6/91 at 10:55am, and assigned recordation number(s). 8131-E & 8131-F

Sincerely yours,

Sidney L. Strickland, Jr.
Sidney L. Strickland, Jr.
Secretary

*Please staple all documents to
have you send them to
me*

Ms Lee

AGREEMENT OF TERMINATION,
RELEASE AND SATISFACTION

8131-F
RECORDATION NO. 8131-F FILED 6-6-91
FEB 6 1991 - 10 55 AM
INTERSTATE COMMERCE COMMISSION

This Agreement of Termination, Release and Satisfaction is entered into this 5th day of December, 1990 by and between Mercantile-Safe Deposit and Trust Company, as Agent under a Participation Agreement dated as of November 1, 1975, ("Agent") and Lincoln National Bank and Trust Company, as Trustee ("Trustee") under that certain Trust Agreement dated as of November 1, 1975, between Trustee and Borg-Warner Equities Corporation ("Trust Agreement").

WHEREAS, Agent was the assignee of Ortner Freight Car Company (the "Assignor"), pursuant to an Agreement and Assignment dated as of November 1, 1975 ("Assignment"), of the Assignor's right, title and interest in and to a certain Conditional Sale Agreement dated as of November 1, 1975 (the "Agreement") between said Assignor and Trustee;

WHEREAS, the Assignment was duly recorded with the Interstate Commerce Commission in accordance with Section 20(c) of the Interstate Commerce Act (now Section 49 U.S.C. Section 11303(a) of the Interstate Commerce Act), on November 28, 1975 at 2:15 p.m. and assigned recordation number 8131-A;

WHEREAS, the Trustee, Borg-Warner Equities Corporation and Agent entered into an Assignment of Lease and Agreement dated as of November 1, 1975, ("Assignment and Agreement"), which was duly recorded with the Interstate Commerce Commission in accordance with Section 20(c) of the Interstate Commerce Act (now Section 49 U.S.C. Section 11303(a) of the Interstate Commerce Act), on November 28, 1975 at 2:15 p.m. and assigned recordation number 8131-C;

WHEREAS, Westinghouse Credit Corporation ("WCC") as assignee of BWAC SUB TWO, INC. as successor to Borg-Warner Equities

Corporation, pursuant to the terms of a Bill of Sale, Assignment and Assumption, dated as of December 29, 1988, ("Bill of Sale"), is beneficiary under the Trust Agreement;

WHEREAS, the Bill of Sale was duly recorded with the Interstate Commerce Commission in accordance with Section 20(c) of the Interstate Commerce Act (now Section 49 U.S.C. Section 11303(a) of the Interstate Commerce Act), on December 29, 1988 and assigned recordation number 8131-D;

WHEREAS, Consolidation Coal Company ("Consolidation"), as lessee entered into a Lease of Railroad Equipment dated as of November 1, 1975 (the "Lease") with Trustee as lessor and guaranteed by Continental Oil Company ("Continental");

WHEREAS, Trustee has assigned for security purposes its rights in, to and under the Lease to Agent pursuant to the Participation Agreement dated as of November 1, 1975 among the Agent, the Trustee and WCC;

WHEREAS, the Lease and the Agreement originally covered in the aggregate seventy rapid discharge hopper cars, 100 ton, 3840 cubic feet manufactured by Ortner Freight Car Company (the "Cars"), and were duly recorded with the Interstate Commerce Commission in accordance with Section 20(c) of the Interstate Commerce Act (now Section 49 U.S.C. Section 11303(a) of the Interstate Commerce Act), on November 28, 1975 at 2:15 p.m. and assigned recordation numbers 8131-B and 8131, respectively;

WHEREAS, all of Trustee's obligations to Agent under the Agreement have been paid in full and fully satisfied, and the aforesaid Agreement have by their terms terminated;

WHEREAS, WCC has sold the fifty-eight Cars remaining (Road Numbers as set forth in Schedule A attached hereto) to Helm Financial Corporation ("Helm") and WCC and Helm have requested

Agent, Trustee and Consolidation to execute this Agreement of Termination, Release and Satisfaction.

NOW, THEREFORE, Agent, Trustee and WCC have caused this Agreement of Termination and Satisfaction to be duly executed in their corporate names, by their officers thereunto duly authorized, and their corporate seals to be affixed and duly attested to evidence the termination of all of Agent's and WCC's right, title and interest in and to the Agreement, the Assignment, the Assignment and Agreement, the Bill of Sale, and the Cars.

In addition, each of the undersigned agrees that this Agreement of Termination, Release and Satisfaction may be executed in one or more counterparts and such counterparts together shall be one and the same agreement.

ATTEST:

MERCANTILE-SAFE DEPOSIT AND TRUST
COMPANY

By [Signature]
Title Corporate Trust Officer

By [Signature]
Title Corporate Trust Officer

ATTEST:

LINCOLN NATIONAL BANK AND TRUST
COMPANY

By [Signature]
Title Asst Trust Officer

By [Signature]
Title TRUST OFFICER

ATTEST:

WESTINGHOUSE CREDIT CORPORATION

By _____
Title _____

By [Signature]
Title EQUIPMENT MANAGER

STATE OF MARYLAND)
)
COUNTY OF BALTIMORE CITY)

On this 13TH day of DECEMBER, 1990, before me personally came Robert D. Brown, to me known, who, being by me duly sworn, did depose and say that he is Corporate Trust Officer of Mercantile-Safe Deposit and Trust Company the association described in and which executed the foregoing Agreement of Termination, Release and Satisfaction its capacity, and he acknowledged to me that he executed the same by order of the Board of Directors of said association and that such Agreement of Termination, Release and Satisfaction was the free act and deed of said association in its capacity aforesaid.

Michael G. Ruppel
Notary Public

My commission expires:

OCTOBER 22, 1994
Notarial Seal Michael G. Ruppel

STATE OF Indiana)
)
COUNTY OF Allen)

On this 12 day of December, 1990, before me personally came MARK J. Uebach, to me known, who, being by me duly sworn, did depose and say that he is Trust Officer of Lincoln National Bank and Trust Company the corporation described in and which executed the foregoing Agreement of Termination, Release and Satisfaction its capacity, and he acknowledged to me that he executed the same by order of the Board of Directors of said corporation and that such Agreement of Termination, Release and Satisfaction was the free act and deed of said corporation in its capacity aforesaid.

Sarah W. Heller
Notary Public

My commission expires:

May 3, 1994
Notarial Seal

Notary Public
My commission expires 5-3-94

STATE OF PENNSYLVANIA)
)
COUNTY OF ALLEGHENY)

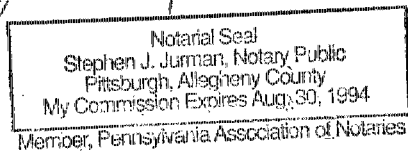
On this 5th day of December, 1990, before me personally came John Masqueler, to me known, who, being by me duly sworn, did depose and say that he is _____ of Westinghouse Credit Corporation the corporation described in and which executed the foregoing Agreement of Termination, Release and Satisfaction its capacity, and he acknowledged to me that he executed the same by order of the Board of Directors of said corporation and that such Agreement of Termination, Release and Satisfaction was the free act and deed of said corporation in its capacity aforesaid.



Notary Public

My commission expires:

Notarial Seal



0763/I

SCHEDULE A

Description and Car Numbers

GUEX 75226
GUEX 75227
GUEX 75228
GUEX 75229
GUEX 75230
GUEX 75231
GUEX 75232
GUEX 75233
GUEX 75234
GUEX 75235
GUEX 75236
GUEX 75237
GUEX 75238
GUEX 75239
GUEX 75242
GUEX 75243
GUEX 75244
GUEX 75245
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GUEX 75259
GUEX 75260
GUEX 75261
GUEX 75262
GUEX 75263

GUEX 75264
GUEX 75265
GUEX 75266
GUEX 75267
GUEX 75271
GUEX 75272
GUEX 75273
GUEX 75275
GUFX 75276
GUEX 75278
GUEX 75279
GUEX 75280
GUEX 75281
GUEX 75282
GUEX 75283
GUEX 75284
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